

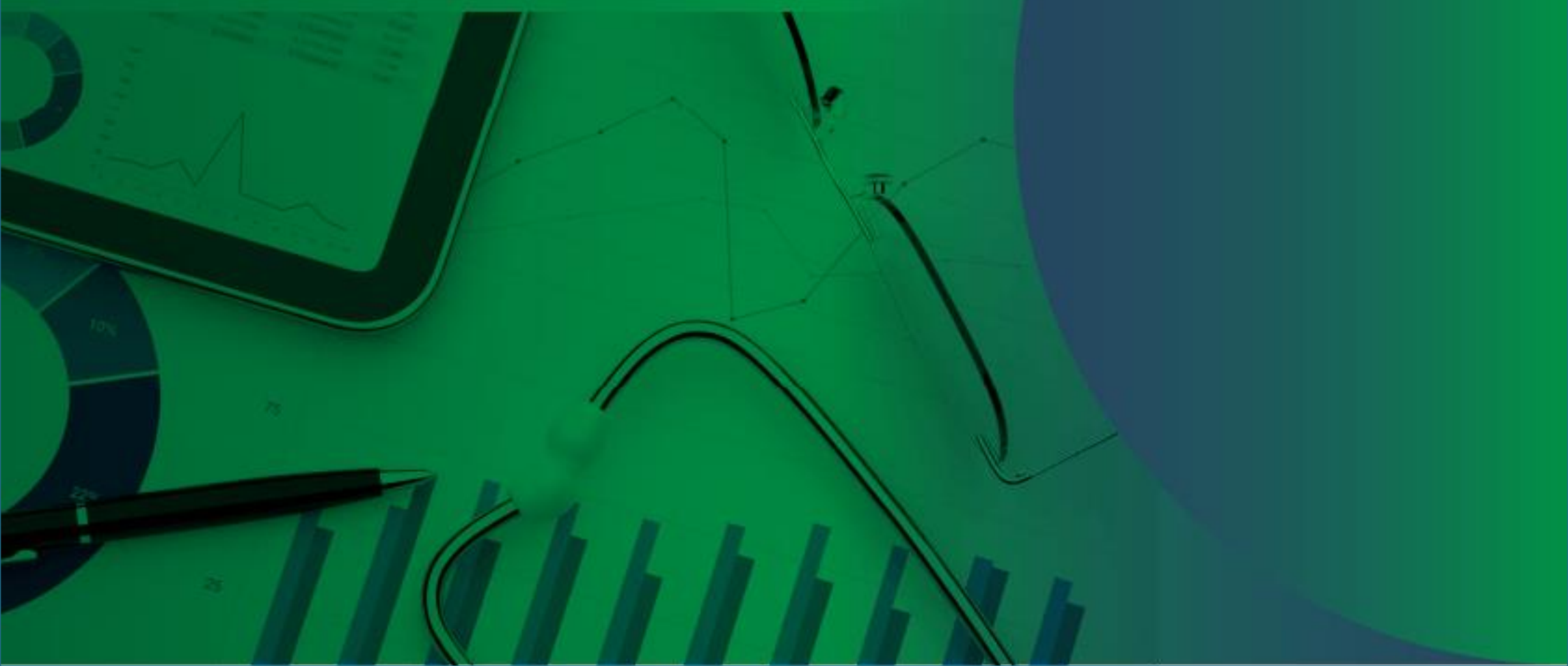


Oadby and Wigston Borough Council

Draft: 2024/25 Internal Audit Plan

(Approved by the Senior Leadership Team on 29th April 2024, for consideration by Audit Committee)

April 2024



Contents

<u>Introduction</u>	2
<u>Summary Plan</u>	2
<u>2024/25 Draft Internal Audit Plan</u>	4
<u>Engagement with executive officers and Audit Committee</u>	4
<u>Planning process</u>	4
<u>Statutory requirements</u>	6
<u>Conclusion</u>	7
<u>Appendix A1 – Your Internal Audit Plan and indicative phasing for 2024/25</u>	8
<u>Appendix A2 – Exclusions from the Internal Audit Plan 2024/25</u>	12
<u>Appendix B – Strategic audit plan 2022-2027</u>	13
<u>Appendix C – High Level Audit Universe</u>	15
<u>Appendix D – 360 Assurance Charter 2024/25</u>	16
<u>Appendix E – OWBC Corporate Plan, Strategic/Corporate Risks</u>	22
<u>Key 360 Assurance contacts</u>	23

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Introduction

This is your 2024/25 draft Internal Audit Plan.

Your draft Internal Audit Plan has been developed to meet your assurance requirements. It reflects your objectives and priorities, provides assurance and supports improvement, is fully compliant with Public Sector Internal Audit Standards (PSIAS) and provides for an annual Head of Internal Audit Opinion. We will take a flexible approach and will keep the workplan under review throughout the coming year.

The plan does not cover all identified key risks in the audit universe, reflecting prioritised allocation of internal audit resources through discussions with council officers. The Audit Committee should acknowledge this limitation when approving the plan, which is drafted based on available internal audit resources advised by the Interim Strategic Director (S151 Officer).

Summary plan

This table summarises your 2024/25 Internal Audit Plan. The full plan is provided at [Appendix A1](#).

Ref.	Audit	Indicative Phasing*	Indicative Days	Core or Risk Assessed / Assurance or Advisory
Head of Finance – S151 Officer				
1	Head of Internal Audit Opinion (including Risk Management)	Q1-4	12	Core - Assurance
2	National Fraud Initiative	Q1-4	8	Advisory
3	Financial Management and Reporting	Q4	15	Core - Assurance
4	Financial Systems (cyclical)	Q4	12	Core (cyclical) - Assurance
5	Sustainability Plans (governance review)	Q3	15	Risk assessed - Assurance
6	Grant Certifications	Q1-4	15	Risk assessed - Assurance
Head of Customer Services and Transformation				
7	Human Resources (Staff Lone Working)	Q3	15	Core - Assurance
8	Payroll and Expenses	Q3-4	15	Risk assessed - Assurance
9	IT Audit (IT governance health check)	Q3-4	15	Risk assessed - Assurance

Ref.	Audit	Indicative Phasing*	Indicative Days	Core or Risk Assessed / Assurance or Advisory
Head of Law and Democracy				
10	Business Continuity	Q1	15	Risk assessed - Assurance
11	Waste Management (project assurance)	Q1-2	15	Risk assessed - Assurance
12	Food Safety	Q2	15	Risk assessed - Assurance
Head of Built Environment				
13	Housing Rents	Q2	15	Risk assessed - Assurance
14	Homelessness	Q3	15	Risk assessed - Assurance
15	S106 Agreements	Q2	15	Risk assessed - Assurance
Management				
16	Audit management, attendance at Audit Committee, action tracking and contingency	Q1-4	43	Core - Assurance
TOTAL			255 days	

* Quarters have been allocated where specifically requested, other audits will be balanced across the year to align with client requirements and resource availability.

2024/25 Draft Internal Audit Plan

Engagement with executive officers and Audit Committee

In producing this draft plan we have reviewed key documents and held planning discussions with the following officers at the Council:

- Chief Executive
- Interim Strategic Director
- Head of Built Environment
- Head of Law and Democracy (Monitoring Officer)
- Head of Customer Services and Transformation

The draft internal audit plan will be considered by the Senior Leadership Team (SLT) and will be presented to the Audit Committee for consideration and approval.

Planning process

We undertake a risk assessment to ensure your plan is focused on your key risks and which:

- ensures appropriate coverage to meet the requirements of the Public Sector Internal Audit Standards (PSIAS)
- facilitates the Audit Committee in discharging its responsibilities in relation to governance, risk management and control
- supports achievement of corporate priorities.

We will continue to take a flexible approach to delivery of your plan. Even once the plan is agreed, we will continue to scan your local and national risks and agree any proposed changes to the plan through the Audit Committee, as appropriate. We will also take into account any third party assurances received.

The process is outlined in the table below:

Stage 1

Mandated

- Ensures adherence to the PSIAS over a five year cycle. Supports your AGS and legislative and regulatory requirements.
- Core review assessment completed and provided in the five year strategic plan ([Appendix B](#)). Reviews due for 2024/25 not included by the organisation are highlighted in section [A2.1](#).

Stage 2

Risk based

- Uses our wider understanding to consider your strategic risks.
- The plan in [Appendix A1](#) is mapped to your strategic risk register and risks not covered by reviews in the plan are highlighted in [A2.2](#).

Stage 3

High level audit universe

- Considers potential areas for review across your organisation in line with Corporate Plan Priorities. This does not present an assurance map or include all auditable units. We also consider any other requests made.
- As part of the planning process we have considered coverage against the High Level Audit Universe. Please see [Appendix C](#)

The output of this risk assessment process informs the proposed annual plan. [Appendix A](#) summarises your proposed 2024/25 annual plan. The strategic internal audit plan is presented in [Appendix B](#).

Statutory requirements

Head of Internal Audit Opinion

Our planning process is designed to meet the requirements of the Head of Internal Audit Opinion Statement and to support your Annual Governance Statement, including ensuring the risk management processes in place are well designed and operating as intended.

Our year-end Head of Internal Audit Opinion will be based on the findings of our annual work programme, which focuses on the four areas outlined in the diagram below. The Head of Internal Audit opinion levels are available to view in full on [our website](#).



Public Sector Internal Audit Standards

The Plan is compliant with the PSIAS. Our Internal Audit Charter is included at [Appendix D](#) to demonstrate how we align to your internal audit requirements.

Conclusion

The Audit Committee has been delegated responsibility by the Council to approve the internal audit plan for the organisation. The Audit Committee must be satisfied with the planned coverage and take into account other sources of independent assurance. The plan has been developed on the basis of 255 internal audit days being delivered during the year.

We seek approval from the Audit Committee for our proposed plan. We will continue to horizon scan and liaise with the Heads of Service to ensure the plan remains relevant to the rapidly changing environment in which you operate.

We work in partnership with the Council to deliver this plan and continue to seek efficiencies in the way we work. Cooperation of Council officers is essential to support the timely delivery of our plans.

Appendix A1 – Your Internal Audit Plan and indicative phasing for 2024/25

Ref.	Audit and nominated lead officer	Corporate Plan / Strategic Risk Register reference	Indicative Days	Indicative Phasing*	Outline scope	Assurance or Advisory
Finance / S151 Officer						
1	Head of Internal Audit Opinion (including Risk Management)	All	12	Q1-4	To undertake a comprehensive annual work programme to support the Head of Internal Audit Opinion statement.	Assurance
2	National Fraud Initiative	CR14 Increased Fraud	8	Q1-4	To provide key contact, project management and overview support to the NFI process to meet Cabinet Office requirements.	Advisory
3	Financial Management and Reporting (Laura Parsons –Finance Manager)	CO2 – Growing the Borough Economically. CR1 Decreasing Financial resources / Increasing Financial Pressures. CR14 Increased Fraud.	15	Q4	Review of control processes regarding the MTFS, budget setting and reporting.	Assurance
4	Key Financial Systems (Laura Parsons– Finance Manager)	CO2 – Growing the Borough Economically. CR1 Decreasing Financial resources / Increasing Financial Pressures. CR12 Increased Fraud.	12	Q4	Cyclical reviews and Treasury Management proposed for 2024-25.	Assurance
5	Sustainability Plans (governance review) (Colleen Warren, Chief Finance Officer, Head of Law and Democracy and Anne Court, Chief Executive)	CO2 – Growing the Borough Economically. CR1 Decreasing Financial resources / Increasing Financial Pressures. CR10 Organisational/ Transformational Change	15	Q3	Review of the Council’s governance arrangements in place for overseeing the delivery of Sustainability Plans.	Assurance
6	Grant Certifications (Colleen Warren, Chief Finance Officer)	Not Applicable	15	All	To provide Chief Auditor certification of grants as required by central government.	Assurance

Ref.	Audit and nominated lead officer	Corporate Plan / Strategic Risk Register reference	Indicative Days	Indicative Phasing*	Outline scope	Assurance or Advisory
Head of Customer Services and Transformation						
7	Human Resources - Staff Lone Working	CO3 – Providing Excellent Services. CR14 Staff Lone Working – Lone staff working out of hours. CR6 Reputational Damage.	15	Q3	Provide assurance over Lone Working Policies and Procedures in place.	Assurance
8	Payroll and Expenses (Sarah Driscoll, HR Manager)	CO3 – Providing Excellent Services CR1 Decreasing Financial resources / Increasing Financial Pressures.	15	Q3-4	Provide assurance on the arrangements in place for the management of payroll and expenses.	Assurance
9	IT Audit (IT Governance Healthcheck) (Ben Wilson Corporate Project, Systems & IT Manager)	CO2 – Growing the Borough Economically CR13 Cyber Threat/Security, Cyber security is seen as an ICT risk and not a corporate risk that needs to be managed and monitored by senior management. CR8 Regulatory Governance	15	Q3-4	Review of IT governance arrangements in place.	Assurance
Head of Law and Democracy						
10	Business Continuity	CO3 – Providing Excellent Services CR9 Failure to respond to a significant incident. CR2 Key Supplier Failure.	15	Q1	Review the arrangements in place for Business Continuity.	Assurance
11	Waste Management (project assurance) (Ben Wilson Corporate Project, Systems & IT Manager)	CO3 – Providing Excellent Services CR1 Decreasing Financial resources / Increasing Financial Pressures.	15	Q1-2	To provide project assurance on the transition of weekly to fortnightly bin collections.	Assurance
12	Food Safety	CO3 – Providing Excellent Services CR6 Reputational Damage	15	Q2	Provide assurance over food safety arrangements in place.	Assurance

Ref.	Audit and nominated lead officer	Corporate Plan / Strategic Risk Register reference	Indicative Days	Indicative Phasing*	Outline scope	Assurance or Advisory
Head of Built Environment						
13	Housing Rents (Chris Eyre, Housing Manager)	CO1 Building Protecting and Empowering Communities. CR8 Regulatory Governance.	15	Q2	To provide assurance over the arrangements in place for the management of housing rents.	Assurance
14	Homelessness (Chris Eyre, Housing Manager)	CO1 Building Protecting and Empowering Communities. CR8 Regulatory Governance.	15	Q3	To provide assurance over the arrangements in place for managing homelessness.	Assurance
15	S106 Agreements	CO2 – Growing the Borough Economically CR11 – Economy and Regeneration	15	Q2	Provide assurance over the management of S106 monies.	Assurance
Management, action tracking, and contingency						
16	Management	Not Applicable	25	Q1-4	<p>For management of the Council’s internal audit service, including:</p> <ul style="list-style-type: none"> • production of the Strategic Internal Audit Plan and annual work programme • continual review and update of the Internal Audit Plan to ensure it meets the needs of the organisation • provision of ad hoc advice/support regarding internal control and governance issues • quality management • progress reports to the Audit Committee and Chief Finance Officer (S151 Officer) • liaison with External Audit • attendance at Audit Committee, client progress meetings, and other meetings as required. <p><i>This section is in accordance with requirements of Internal Audit Standards.</i></p>	Assurance

Ref.	Audit and nominated lead officer	Corporate Plan / Strategic Risk Register reference	Indicative Days	Indicative Phasing*	Outline scope	Assurance or Advisory
17	Action tracking	Not Applicable	15	Q1-4	To follow up agreed actions in all internal audit reports using the tracker.	Assurance
18	Contingency	Not Applicable	3	Q1-4	Contingency is used to cover the following: <ul style="list-style-type: none"> • Changes to audit assignments that could not have been reasonably foreseen • Facilitate additional work where required or scope increases • Where we experience delays in obtaining evidence and/or receiving responses to queries • Where meetings are cancelled and we prepared and/or travelled to client sites • In line with our KPIs where we do not receive agreement to terms of reference and agreement to draft reports in a timely manner. <i>This section is in accordance with requirements of the PSIAS.</i>	N/A
TOTAL			255 days			

* Quarters have been allocated where specifically requested, other audits will be balanced across the year to align with client requirements and resource availability.

Appendix A2 – Exclusions from the Internal Audit Plan 2024/25

A2.1 The following audits are due for review in 2024/25 but not included in the plan.

Core review	Reason for non-inclusion in the 2024/25 plan
Performance Management	The Council is due to receive an external assessment in this area.
Selective Licensing	The Council is in the last year of the current scheme and a new scheme will be launched in 2025/26.
Democracy and Elections	The Council will be making preparations for the General Election in 2024.
Building Control	This is a fully managed service from Blaby District Council and audited by their auditors.

A2.2 Principal risks in Strategic Risk Register not covered by reviews in the plan

Strategic risk	Reason for non-inclusion in the 2024/25 plan
CR2 – Key Supplier Failure	Review of Procurement was completed in 2023/24.
CR3 – Failure to work effectively with other public sector organisations (PSO's) and 3 rd sector organisations.	Review of DFG Contract Management and Leisure Services Contract Management was completed in 2023/24.
CR4 Hard to reach demographics feel disenfranchised through lack of specific communication and engagement.	Communication and engagement considered for review in 2025/26.
CR5 Political Dynamics	Internal audit have provided training on the Role of the Audit Committee to Audit Committee members in October 2023. Democracy and Elections review is being considered for 2025/26.
CR7 Effective utilisation of Buildings (non- housing)	Review of Asset Disposals was completed in 2023/24.
CR8 Regulatory Governance	New building control regulations come into force during 2024. There is a fully managed service from Blaby District Council.

Appendix B – Strategic audit plan 2022-2027

Ref.	Audit	2022/23	2023/24	2024/25	2025/26	2026/27
Corporate						
1	Head of Internal Audit Opinion	✓	✓	✓	✓	✓
2	Governance Arrangements	-	✓	-	-	-
Finance						
3	Financial Ledger Management and Reporting	✓	✓	✓	✓	✓
4	Key Financial Systems (cyclical basis from 2023/24 onwards)	✓	✓	✓	✓	✓
5	Key Financial Systems - Accounts Receivable	✓	✓	-	-	✓
6	Key Financial Systems – Creditors	✓	-	-	✓	-
7	Key Financial Systems – Treasury Management	✓	-	✓	-	-
8	Sustainability Plans (governance arrangements)	-	-	✓	-	-
Customer Services and Transformation						
9	Human Resources (Lone Working arrangements)	-	-	✓	-	-
10	Payroll and Expenses	✓	✓	✓	-	✓
11	Procurement	-	✓	-	-	-
12	IT Audit (IT Governance Healthcheck)	✓	-	✓	-	-
13	Capital Project and Programme Management	✓	-	-	-	-
14	Revenues (Council Tax and Business Rates)	-	✓	-	✓	-
15	Benefits / Council Tax Support	-	✓	-	✓	-
Law and Democracy						
16	Licensing – Premises and Alcohol	✓	-	-	-	-
17	Licensing – Other	-	✓	-	-	-
18	Selective Licensing	-	-	-	✓	-
19	Grounds Maintenance and Street Cleansing	✓	-	-	-	-
20	Waste Management (project assurance)	-	-	✓	-	-
21	Taxi Licensing	-	-	-	✓	-

Ref.	Audit	2022/23	2023/24	2024/25	2025/26	2026/27
22	Complaints Management	-	✓	-	-	-
23	Leisure Services Contract Management	-	✓	-	-	-
24	Asset Disposals	-	✓	-	-	-
25	Food Safety	-	-	✓	-	-
26	Private Sector Housing Enforcement	-	✓	-	-	✓
27	Democracy and Elections	-	-	-	✓	-
28	Car Parking	✓	-	-	-	-
29	Health and Safety	-	-	-	-	✓
30	Business Continuity	-	-	✓	-	-
31	Emergency Planning	-	-	-	✓	-
32	Anti- Social Behaviour/ Community Safety	-	-	-	-	✓
Built Environment						
33	Housing Allocations	-	✓	-	-	-
34	Disabled Facilities Grants - contract management	-	✓	-	-	-
35	Housing Rents	✓	-	✓	-	✓
36	Housing Maintenance, Repairs and Voids	-	-	-	✓	-
37	Homelessness	✓	-	✓	-	✓
38	Development Control	✓	-	-	-	-
39	S.106 Agreements	-	-	✓	-	-
40	Fleet Management	-	✓	-	-	✓

Appendix C – High Level Audit Universe

The Internal Audit Universe aims to ‘give a more detailed indication of the range of activities that an internal audit plan may include’. This list is not meant to be exhaustive and should not be used as a checklist; rather that the universe gives an idea of the issues that may be considered when the internal audit plan is being discussed.

Internal Audit	Coverage in 5 year strategic plan
Customer Services & Transformation	
Human Resources (Lone Working)	2024/25
Payroll and Expenses	2023/24 & 2024/25
Procurement	2023/24
Capital Project and Programme Management	2022/23
IT Audit (governance health check)	2022/23 & 2024/25
Revenues (Council Tax and Business Rates)	2023/24 & 2025/26
Benefits / Council Tax Support	2023/24 & 2025/26
Built Environment	
Housing Allocations	2024/25
Disabled Facilities Grants - contract management	2023/24
Housing Rents	2022/23 & 2024/25
Housing Maintenance, Repairs and Voids	2025/26
Homelessness	2022/23 & 2024/25
Development Control	2022/23
S106 Agreements	2024/25
Fleet Management	2023/24
Finance / Corporate	
Governance Arrangements	2023/24
Financial Ledger Management and Reporting	Annual
Key Financial Systems (Accounts Receivable)	2022/23 & 2023/24
Key Financial Systems – Creditors	2022/23
Key Financial Systems – Treasury Management	2022/23

Internal Audit	Coverage in 5 year strategic plan
Law and Democracy	
Licensing – Premises and Alcohol	2022/23
Licensing – Other	2023/24
Selective Licensing	2025/26
Taxi Licensing	2025/26
Grounds Maintenance and Street Cleansing	2022/23
Complaints Management	2023/24
Leisure Services Contract Management	2023/24
Asset Disposals	2023/24
Food Safety	2024/25
Private Sector Housing Enforcement	2023/24 & 2026/27
Democracy and Elections	2025/26
Car Parking	2022/23
Health and Safety	2025/26
Business Continuity	2024/25
Emergency Planning	2025/26
Anti- Social Behaviour/ Community Safety	2026/27
Waste Management (project assurance)	2024/25

Appendix D – 360 Assurance Charter 2024/25

This Charter sets out the purpose and authority of, and responsibility for, internal audit, consistent with the Core Principles for the Professional Practice of Internal Auditing, Definition of Internal Auditing, the Code of Ethics, and the Public Sector Internal Audit Standards (April 2017). This Charter should be read in conjunction with our Service Level Agreement/Contract.

Definitions

Internal auditing

Internal audit is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of the organisation. It helps the organisation accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organisation's risk management, control, and governance processes.

Standards

The Standards are principles-focused, mandatory requirements applicable to the planning, management and delivery of our internal audit services to each client. 360 Assurance has specific quality processes to ensure compliance with all detailed requirements set out in the standards and any additional local quality requirements agreed with the client.

Council

The highest level of governing body charged with the responsibility to direct and/or oversee the activities and management of the organisation. Typically, this includes Councillors as members.

Senior Management

The most senior staff of the organisation reporting to the accounting or accountable officer.

Chief Audit Executive/Head of Internal Audit

This is the Director of 360 Assurance.

Purpose and mission

The purpose of internal audit is to provide independent, objective assurance and consulting services designed to add value and improve the organisation's operations. The mission statement for internal audit per the PSIAS is "to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight".

Standards of professional practice

360 Assurance's provision of internal audit to each client will follow the principles set out in the Code of Ethics contained in the Public Sector Internal Audit Standards 2017 (PSIAS). Our staff are required to follow the rules of conduct laid down in the Code of Ethics as well as related 360 Assurance guidance and professional requirements of any professional body to which the auditor belongs. 360 Assurance applies ongoing processes to prevent and detect breaches of the Code of Ethics; any identified breaches will be referred by the Director of 360 Assurance to the Audit Committee.

The Standards are principles-focused, mandatory requirements applicable to the planning, management and delivery of our internal audit services to each client. 360 Assurance has specific quality processes to ensure compliance with all detailed requirements set out in the standards and any additional local quality requirements agreed with the client, ensuring the principles of integrity, objectivity, confidentiality and competency are applied and upheld.

Authority

The director of 360 Assurance is ultimately responsible for the delivery of the client's audit plan in line with the service level agreement. To achieve this they are assisted by a designated client lead. The director of 360 Assurance and client lead will be suitably qualified and experienced. Any change of client lead will be discussed with the Audit Committee/ Interim Strategic Director). Other internal audit staff will be suitably qualified and/or experienced, in line with agreement regarding skill mix through the service level agreement/contracting process.

360 Assurance will have unrestricted access to communicate and interact with Interim Strategic Director and Chair of the Audit Committee, including in private meetings without management present.

360 Assurance will work with the whole of the executive team who will support us in delivering the Internal Audit Plan and work from the Plan will be reported directly to the Audit Committee.

Authority is granted by the client for full, free and unrestricted access by 360 Assurance to any and all of its records, physical properties and personnel relevant to any function under review, for example care records and staff information. All client employees will assist internal audit in fulfilling its function. 360 Assurance will not be responsible or liable if information material to our task is withheld and concealed from us or wrongly represented to us.

The Council has agreed the objectives for the Internal Audit function. These are expressed through the Audit Committee Terms of Reference.

The Audit Committee Terms of Reference state the following in relation to Internal Audit:

To approve the internal audit charter.

To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.

To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.

To approve significant interim changes to the risk-based internal audit plan and resource requirements.

To make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.

To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include: a) Updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work. b) Regular reports on the results of the Quality Assurance and Improvement Programme. c) Reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards and Local Government Application Note, considering whether the non-conformance is significant enough that it must be included in the Annual Governance Statement.

To consider the head of internal audit's annual report: a) The statement of the level of conformance with the Public Sector Internal Audit Standards and Local Government Application Note and the results of the Quality Assurance and Improvement Programme that supports the statement – these will indicate the reliability of the conclusions of internal audit. b) The opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the committee in reviewing the Annual Governance Statement.

To consider summaries of specific internal audit reports as requested.

To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.

To contribute to the Quality Assurance and Improvement Programme and in particular, to the external quality assessment of internal audit that takes place at least once every five years.

To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations 23 To support the development of effective communication with the head of internal audit.

(Constitution: Functions of the Audit Committee Part 3E, December 2023)

The size of the internal audit programme will be based on the organisation's risk appetite. The Internal Audit Plan and its content are owned by the Audit Committee.

Independence and Objectivity

360 Assurance will seek to ensure the independence and objectivity of our personnel engaged in the provision of the services. You will be made aware of any relationships that, in our professional judgement, may reasonably be thought to impinge on our independence and the objectivity of the personnel involved in the provision of the services. This is essential in order to reach impartial and unbiased judgements in the reporting of the services.

The head of internal audit will disclose to the Audit Committee any interference and related implications in determining the scope in internal auditing, performing works and/or communicating results.

Scope of internal audit activity

The scope of internal audit encompasses the examination and evaluation of the adequacy and effectiveness of the organisation's governance, risk management processes, systems of internal control and the quality of performance in carrying out assigned responsibilities to achieve the organisation's stated goals and objectives. PSIAS recommend it includes:

- reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information
- reviewing the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations which could have a significant impact on operations and reports and whether the organisation is in compliance
- reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets
- reviewing and appraising the economy and efficiency with which resources are employed
- reviewing operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programmes are being carried out as planned
- reviewing specific operations at the request of the Audit Committee or management, as appropriate
- monitoring and evaluating the effectiveness of the organisation's risk management system.

Documents and information given to internal audit during a review will be handled in the same prudent and confidential manner as by those employees normally accountable for them.

Responsibility

Annually, the client lead will submit to senior management and the Audit Committee a Plan for the forthcoming year. The annual planning process will identify strategic risk-based and key internal control systems reviews for consideration and will be aligned to the objectives and priorities of the organisation, any reviews not prioritised will be identified. Any significant deviation from the formally approved Plan will be

communicated to senior management and the Audit Committee for approval.

360 Assurance will work with the whole of the executive team who will support us in delivering the Plan, and will report on work from the Plan directly to the Audit Committee.

On an operational basis the client lead will report to the client's lead contact, normally the Chief Finance Officer (S151 Officer) but will be the Interim Strategic Director.

Audit work is carried out for the client only unless it is agreed during the planning stage that the audit will involve third parties.

360 Assurance will ensure all Plan engagements are completed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources and the documentation of work programmes and testing results. Following the conclusion of each audit we will confirm our findings in writing which will be issued by the client lead. Management have an opportunity to formally respond to each report and detail the corrective action taken, or to be taken, in regard to the specific findings and recommendations raised; responses should include allocated responsibility and timeframes for anticipated completion of each action and an explanation for any recommendations not addressed.

The client will be responsible for notifying 360 Assurance of any reasons for delays in planned work with sufficient notice and also ensuring that information requested is provided in a timely manner. Other than in exceptional circumstances, clients should provide requested information, evidence and responses to audit enquiries within 5 working days.

Follow up arrangements are in place to ensure that management implement corrective actions within specified timeframes. 360 Assurance shall be responsible for providing assurance over the appropriateness of management's monitoring of actions to address recommendations.

Individual assurance assignments provide audit opinions based upon a sound methodology and using accepted best practice. Where, in the opinion of 360 Assurance, an issue arises which requires the urgent attention of the client, the matter will be reported to the Interim Strategic Director without delay.

Our risk matrix, audit review and overall Head of Internal Audit opinions are available to view in full on [our website](#).

Consulting services

Internal audit services to the organisation may consist of Assurance services and/or Consulting services. Assurance services involve the internal auditor's objective assessment of evidence to provide an independent opinion or conclusions regarding an entity, an operation, a function, a process, system, or other subject matter. The results of Assurance reviews will be regularly reported to the Audit Committee. Consulting services are advisory in nature and are generally performed at the specific request of the client. 360 Assurance will seek approval from the Audit Committee *prior* to the commencement of any significant Consulting services. Work is considered significant if it exceeds 20% of the annual audit fee.

Any Consulting services will, in line with the Public Sector Internal Audit Standards, be limited to reviews that aim to improve governance, risk management and control. When performing Consulting services, the internal auditor will maintain objectivity and will not take on management responsibility. We will apply appropriate management arrangements to ensure that any conflict is avoided if we were to undertake any non-internal audit activities and these will be dealt with in an open and transparent manner.

External Audit liaison

360 Assurance will liaise with the client's current external auditors and will provide information, explanations and working papers that support our reports to assist them in their evaluation of the work carried out. This liaison with the external auditors enables the client to maximise the value of the total audit effort. This close liaison will provide the client's external auditors the opportunity to:

- comment on the overall Annual Internal Audit Plan
- comment on the scheduling of reviews
- examine audit working papers/files and associated draft and final reports for individual reviews.

Any external auditor or other reviewer of work undertaken as part of the services will need to draw their own conclusions from the work as it will have been undertaken and concluded on by 360 Assurance for its own purposes.

Performance of Internal Audit service

Performance of the service provided will be assessed in line with the agreed key performance indicators, which are included within the service level agreement/contract.

360 Assurance undertakes a programme of quality monitoring to ensure that audits are delivered in line with the Audit Manual, which reflects extant professional requirements.

360 Assurance will engage in an independent review in line with the Public Sector Internal Audit Standards and notify the client of any quality assurance and improvement programme developed as a consequence.

Role of Internal Audit in fraud related work

360 Assurance will have sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by the organisation. The potential for the occurrence of fraud and how the organisation manages fraud risk will be considered. There is a protocol in place with the client's Counter Fraud provider to review internal audit requirements where a fraud has arisen or to report any potential fraud issues to Counter Fraud where such issues arise.

Appendix E – Oadby and Wigston Borough Council Corporate Plan and Strategic and Corporate Risk Registers



Corporate Plan

The Council’s 2019-24 Corporate Plan came into effect on 1st April 2019 setting out targets designed to manage the performance of the Council in delivering its corporate priorities over the next five financial years, including:

1. Building, Protecting and Empowering Communities
2. Growing the Borough Economically
3. Providing Excellent Services

Strategic risks on the Strategic Risk Register *(source: Audit Committee papers – April 2024)*

Link to Corporate Priority	Strategic Risk Register Reference / Risk Description	Owner	Inherent Risk Score	Current Risk Score
CO3	CR1 - Decreasing Financial resources / Increasing Financial Pressures	Chief Finance Officer	20 (L5, I4)	16 (L4, I4)
CO3	CR2 – Key Supplier Failure	Head of Law and Democracy/ Monitoring Officer	20 (L5, I4)	12 (L4, I3)
CO1 and CO2	CR3 - Failure to work effectively with other public sector partner organisations (PSOs) and 3rd sector organisations	Head of Law and Democracy/ Monitoring Officer	12 (L4, I3)	6 (L2, I3)
CO1	CR4 - Hard to reach demographics feel disenfranchised through lack of specific communication and engagement	Head of Customer Service and Transformation	16 (L4, I4)	4 (L2, I2)
CO3	CR5 – Political Dynamics	Head of Law and Democracy/ Monitoring Officer	12 (L3, I4)	9 (L3, I3)
CO3	CR6 – Reputation Damage	Chief Executive	16 (L4, I4)	4 (L2, I2)
CO1 and CO3	CR7 – Effective utilisation of Assets / Buildings (non housing)	Head of Law and Democracy/ Monitoring Officer	12 (L4, I3)	9 (L3, I3)
CO3	CR8 - Regulatory Governance	Head of Law and Democracy/ Monitoring Officer	12 (L3, I4)	1 (L1, I1)
CO3	CR9 – Failure to respond to a significant incident	Head of Law and Democracy/ Monitoring Officer	16 (L4, I4)	6 (L2, I3)
CO3	CR10 – Organisational / Transformational Change	Strategic Director	9 (L3, I3)	6 (L3, I2)
CO2	CR11 – Economy / Regeneration	Head of Built Environment	20 (L5, I4)	16 (L4, I4)
CO3	CR12 – Increased Fraud	Chief Finance Officer	9 (L3, I3)	6 (L2, I3)
CO3	CR13 - Cyber Threat/Security, Cyber security is seen as an ICT risk and not a corporate risk that needs to be managed and monitored by senior management.	Head of Customer Service and Transformation	20 (L4, I5)	6 (L2, I3)
CO3	CR14 - Staff lone working including out of hours	Head of Law and Democracy/ Monitoring Officer	20 (L4, I5)	6 (L2, I3)

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